

RULES FOR MOBILE PHONE CONTRACTS

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¹ This document has been translated from Swedish into English. If the English version differs from the original, the Swedish version takes precedence.

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1 Description

This document contains the rules for managing the costs incurred for those employees whose duties require a mobile phone contract.

2 Background

Mobile phone contracts are usually procured in package deals in order to reduce costs. These package deals contain a certain number of calls, messages, and mobile data. When Umeå University funds a mobile phone contract for an employee, any private use of the mobile phone contract is not a taxable benefit if the use is included in a contract for a fixed fee, and if the use takes place in the regular workplace. Additionally, if access to a fixed-rate mobile phone contract outside the regular workplace is essential for the employee to conduct their duties, private use is not a taxable benefit if the benefit is of limited value to the employee. Umeå University follows the Swedish Tax Agency's guidelines on taxation of benefits for electronic equipment or fixed-rate contracts (Reg. no. 202 233742-18/11).

The *Rule for university-wide policy documents* states that a number of perspectives must be integrated into new and revised Umeå University policies. Policy documents must also include a gender equality consequence analysis.

The student, work environment, collaboration, sustainability, accessibility, and international perspectives have not been integrated into these rules. This policy document is not considered to have any consequences for gender equality at Umeå University.

3 Rules for mobile phone contracts

3.1 Conditions for access to mobile phone contracts

The head of department or equivalent determines if it is of significant importance to an employee's duties for them to have access to a mobile phone and mobile phone contract outside of the regular workplace. Umeå University generally procures several types of fixed-price mobile phone contacts. These vary in cost and each include a certain amount of calls, messages, and mobile data. The head of department or equivalent determines which of the



procured contract types is necessary for the employee to be able to conduct their duties.

3.2 Private use of a mobile phone contract

Private use of the contract is permitted if the benefits are of limited value to the employee. If usage leads to costs exceeding the fixed costs, the increased cost is considered private use and must be paid for by the employee. For example, this may be when an employee uses more services than those included in the contract package, or if the employee requests add-on services not included in the fixed price. The cost difference is regulated through a deduction from the employee's salary. There is a maximum salary deduction of SEK 350 per month. For costs above SEK 350, or in cases when salary deductions are not possible, separate agreements are to be reached between the employee and the employer.

If the additional costs include costs related to the employee's duties, these are repaid if the employee registers the cost as an expense in the self-service system.

3.3 Consent to salary deductions

To be given access to a mobile phone contract paid for by Umeå University, the employee must consent to salary deductions for additional costs as per the above. The head of department or equivalent chooses the type of contract necessary for the employee's duties and, when ordering, affirms that the mobile phone contract needs to be used outside of the workplace.

3.4 Costs for mobile phone contracts

The costs and conditions for the contract depend on the procurement agreement. The award decision and signing the agreement follows the Vice-Chancellor's delegation of authority and any further delegations. The Vice-Chancellor has delegated the task of setting internal costs to the University Director.

The head of department or equivalent determines which of the procured contract types is necessary for the employee to be able to conduct their duties.

3.5 Purchases of mobile phones

Each head of department or equivalent decides which mobile phone is the most suitable for purchase from the agreements procured and presented in the online ordering system. UMEÅ UNIVERSITY

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A choice of one of the models selected by the procurement officer and that are recommended for Umeå University is advised.

3.6 Mobile phone security

A mobile device is to be treated as an unsecure information storage medium. No sensitive information other than emails may be saved on a mobile device.

The user is responsible for the information stored on the device and for ensuring that it is carefully secured. The following guidelines apply for mobile devices:

- Mobile devices must be password-protected. They must be configured in such a way that unauthorised persons are not able to access information.
- The user may install applications (apps) on mobile devices. The applications must be downloaded from known application stores. The user must be aware of what information the applications require access to.
- The mobile device's operating system and applications (apps) must be regularly updated.